

# POLITICAL SUBDIVISION FUEL TAX REFUND APPLICATION INSTRUCTIONS

## Frequently Asked Questions

### *What is the Political Subdivision Fuel Tax refund program?*

A refund of excise tax may be available to political subdivisions for purchases of gasoline, diesel, or qualifying biodiesel purchased and used by an Agency or Political Subdivision of this State.

This program does not apply to fuel that has been purchased exempt from the Maine excise tax. Dyed diesel is a common example of a fuel that is not subject to the Maine excise tax.

### *What type of fuel usage qualifies for a refund?*

The reimbursement is for the amount of excise tax paid on fuel purchased. For a refund, you must be able to demonstrate that Maine excise tax was paid on the fuel and that it was used for an exempt purpose.

### *How do I know if I paid Maine excise tax on my fuel?*

The purchase price of gasoline, clear diesel, and qualifying biodiesel generally includes excise tax. If a motor fuel is sold without excise tax, the receipt should either indicate sales tax was charged, or have a statement similar to “dyed fuel”. Qualifying biodiesel means fuel with at least a 2% biodiesel component.

### *How do I complete the refund application?*

You should begin by filling in the account information at the top of the front page. The information entered in boxes 1-3 is very important in making sure you receive your refund timely.

## Refund Application Instructions and Illustrations

- 1 Enter your Federal Identification Number in this box.
- 2 Enter the period begin and end dates in this box. The period begin date is the date of the first fuel purchase. The period end date is the date of the last fuel purchase. **A refund cannot be issued for purchases made more than 12 months from the date the refund request is filed.** Invoices should be kept for verification for six years. Refund requests that cannot be supported by proper invoices will be denied.
- 3 Enter your name and address in this box. If you have filed previously for a refund and your name or address information has changed, complete the box to the right.

Sub		Maine Revenue Services Political Subdivision Fuel Tax Refund Application		00	
Entity ID or SS#		Period Begin		Due Date	
1		Period End		Application must be filed within 12 months of purchase date.	
1. Entity Information (taxpayer business name and address)					
2. OUT OF BUSINESS? Check here <input type="checkbox"/> return pursuant to Bureau and complete information at right. Date closed: _____					
3. OWNERSHIP CHANGE? If you have changed ownership, indicate the date when this occurred here: _____ and check the type of change below. <input type="checkbox"/> Incorporated <input type="checkbox"/> Partner added or dropped <input type="checkbox"/> Other (explain on reverse) <input type="checkbox"/> Sold to _____					
4. NAME CHANGE? Attach explanation to this return.					
ADDRESS CHANGE? If your address above is incorrect, please make the appropriate changes to the preprinted address.					
Do Not Use Red Ink!					

You are now ready to complete the financial portions of the return.

The tax calculations are completed on the back side of the return. Refund claim totals will need to be transferred from the back of the return to the front page.

The tax return has a separate calculation table for different reporting periods. It is important to include the purchases in the correct reporting period. Each reporting period has a different excise tax rate.

It is also important to record purchases of gasoline, diesel, and biodiesel in their individual columns in the table. Each type of fuel has a different excise tax rate.

The example explains the proper completion of the gasoline column for purchases made between July 1, 2006 to June 30, 2007. The basic steps apply for each fuel type and reporting period.

- 4** Complete Page 2 Purchase information. Data entry areas are shaded and lettered for illustration purposes.
- Enter the Month and Year the fuel purchase was made. Make sure that month and year purchases are recorded in the correct reporting period column provided.
  - Enter the quantity of fuel (in gallons) purchased where Maine excise tax has been paid.

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Requests for a refund must be made within 12 months of the date of purchase of the fuel.  
(Do not include dyed diesel)

a.

Purchases from July 1, 2006 - June 30, 2007				Purchases from July 1, 2007 to June 30, 2008					
Month	Year	Gasoline	Diesel	Biodiesel	Month	Year	Gasoline	Diesel	Biodiesel
20					20				
20					20				
20					20				
20					20				
20					20				
20					20				
20					20				
20					20				

b.

Calculate Total Gallons

- Multiply Total Gallons by the Refundable Rate provided.
- Record the calculation results to complete each column. Transfer the Refund Claim amount to Lines 1 and 2 on the front of the form for each fuel type. In this example, amounts from the July 1, 2006 – June 30, 2007 section go on line 1. Amounts from the July 1, 2007 – June 30, 2008 period go on line 2.

20				20			
Total Gallons				Total Gallons			
C. Refundable Rate		x.268	x.279	Refundable Rate		x.276	x.288
d. Refund Claim				Refund Claim			
Enter refund claim on line 1 on front				Enter refund claim on line 2 on front			

- 5** Complete Refund Claim Information on Page 1

Add the amounts on Lines 1 and 2 and enter the total on Line 3 for each column. Add the total of the three columns on Line 3 together and enter the result on Line 4.

Claim Information

Requests for a refund must be made within 12 months of the date of purchase of the fuel.

	Gasoline	Diesel	Biodiesel
Refund Claim (from reverse side)			
Refund Claim for period of July 1, 2006 to June 30, 2007	1. _____	_____	_____
Refund Claim for period of July 1, 2007 to June 30, 2008	2. _____	_____	_____
Sub Totals	3. _____	_____	_____
Total Tax Refund (Total together the amounts on line 3 for each product)	4. _____		_____

Complete the Certification/Waiver section of the form by signing and dating the refund application. Mail the completed refund application to Maine Revenue Services at PO Box 1064, Augusta, ME 04332-1064.

If you have any questions about completing this form, call (207) 624-9609 between the hours of 8:00AM and 5:00PM weekdays, except Holidays. Additional information is available at: <http://www.state.me.us/revenue/fueltax>. Select refund programs.

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